Manitoba

Annual Report 1988 - 89

Rural Development

Conservation
Districts
of Manitoba

91-01319/

Minister of
Rural Development

Legislative Building
Winnipeg, Manitoba, CANADA
R3C 0V8

His Honour George Johnson
Lieutenant Governor of Manitoba
235 Legislative Building
Winnipeg, Manitoba
R3C 0V8

May It Please your Honour:

It is my pleasure to present to you the Conservation Districts of Manitoba Annual Report for the period extending from April 1, 1988 to March 31, 1989. This report records the activities of the district boards for that period. Although the works outlined in the report were completed under the stewardship of the Minister of Natural Resources, this function was transferred to the Minister of Rural Development in April of 1989.

Yours truly,

Jack Penner

Manitoba

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FOREWORD

CONSERVATION DISTRICTS AUTHORITY

The Conservation Districts Authority (CDA) is responsible for encouraging the establishment of conservation districts in Manitoba. It also provides assistance for program development and implementation, coordinates or provides planning services to existing districts, and acts as secretariat to the Conservation Districts Commission.

Resource management plans have been completed for three of Manitoba's five conservation districts. The last two are expected to be completed during the 1989/90 fiscal year. The Turtle Mountain and the Turtle River Watershed plans have received Ministerial approval while approval of the Alonsa Conservation District plan is expected early in the new fiscal year.

The planning process which involved both municipal councils and ratepayers within the districts received support from the district boards. The boards as well as the local community benefited from the long term look at resource management. This cooperative effort should ensure the support and acceptance of future board programs. The boards are now using their plans to develop programs for the upcoming years.

The following highlights in support of the conservation districts program summarize the services provided by the CDA to its various client groups:

- produced two planning documents, Issues and Options for the Whitemud Watershed and Cooks Creek Conservation Districts, and participated in two sets of public meetings;

- prepared seven draft proposals for new districts and organized and/or participated in more than twenty municipal and public meetings to provide information on the conservation districts program;

- produced the video "Before Its Too Late". The video deals with conservation issues affecting all Manitobans. Reaction to the production from a variety of private and government sectors has been very positive;

- completed the move towards direct granting with the phasing in of the Alonsa and Cooks Creek Conservation Districts at the beginning of the 1988/89 fiscal year;

- acted as secretariat to the Conservation Districts Commission. Attended all Commission meetings and provided information and recommendations on program content and financing;

- initiated the water management strategies for Cooks Creek and the Whitemud Watershed Conservation Districts as part of their management plans;

- coordinated the preparation of the Water Management addendum of the Turtle River Watershed Conservation District Management Plan;

- coordinated two satellite land use studies, Turtle River Watershed and Cooks Creek Conservation Districts;

- continued production of the CDA newsletter "Conser-Vision" which highlights activities in the conservation districts program and has a mailing list of about 700;

- participated in the development of the Land and Water Strategy;

- assisted in the Lake Dauphin Enhancement Program;

- participated with Cooks Creek and Turtle River Watershed Conservation Districts and the Department of Environment in developing surface water quality monitoring programs;

- produced a heritage calender promoting conservation through the use of historic photos;

- conducted more than eight audits or inspections in support of the program support/monitoring role;

- prepared proposals to secure Agri-Food funding for small dams within conservation districts;

- introduced conservation districts to the "On-Site Hiring Program" which gives districts an opportunity to access professional or technical help at no cost to the board;

- acted as consultants to the boards in the development of Personnel and Administrative/Accounting manuals; and,

- organized and prepared material for a Commission/conservation districts workshop. The workshop was considered a success by the participants.

Other activities included the production of a Conservation Calendar, coordinating the Ministerial opening ceremonies for the Cooks Creek Diversion, participating in Soil Conservation Week, and representation at various conferences such as The International Coalition and The Western Provinces Conferences.

PROPOSED DISTRICTS

Interest in the conservation districts program remained high throughout the 1988/89 fiscal year. The CDA responded to several new requests for information on the conservation districts program while continuing to work with other groups of municipalities who were interested in forming districts. Efforts in six areas to promote new districts have been held in abeyance pending further municipal consideration while a few proposals have been terminated due to a lack of support from some of the municipal interests in the proposed districts.

The proposal for the Pembina Valley Conservation District was significantly restructured during the year. After holding public meetings, the Rural Municipality of Argyle decided not to participate in the proposed district. The remaining municipalities, Lorne and Louise, decided to approach other neighbouring municipalities. As a result, a new district consisting of the rural municipalities of Lorne, Louise, Pembina and Thompson was proposed. The Rural Municipality of Thompson was originally involved with the rural municipalities of Morris and Roland in a separate proposal. When those efforts failed, Thompson expressed an interest in joining the Pembina Valley Conservation District. The Rural Municipality of Pembina had also been involved early on in the proposed Pembina Valley Conservation District but had decided at that time to adopt a wait and see attitude.

Early in November, the four rural municipalities endorsed a proposal for the Pembina Valley Conservation District that would consist of the rural municipalities of Lorne, Louise, Pembina and Thompson. The Commission reviewed the proposal in late December and early in January advised the Minister of their support for the proposed district. At year end, the proposal was pending approval from the Provincial Land Use Committee of Cabinet.

Activities to establish a district in the Interlake area were suspended when some municipalities decided not to join. Since these rural municipalities would be vital to water management concerns downstream in the Local Government District of Grahamdale, a district without their presence does not appear feasible.

The municipalities in the Shoal Lake area of Western Manitoba continued with discussions which began in the fall of 1987. After a series of public meetings held in November of 1988, and because of certain administrative considerations in some of the participating municipalities, a major restructuring of the proposed district became necessary. Adjacent municipalities including Russell, Silver Creek, Shellmouth, Boulton, Archie, Wallace and Sifton were invited to participate in discussions. Of these municipalities, the Rural Municipality of Ellice had already expressed an interest in joining the proposed district while Russell, Silver Creek and Shellmouth had participated in earlier discussions regarding a district in the Russell area. Meetings to continue negotiations are scheduled for early in the new year.

Municipalities in the West Dauphin area have been holding discussions in regard to a proposed district. Water and soil management and conservation are the major concerns. Drainage, as part of water management has major implications as to costs. The CDA was therefore requested to prepare comparative cost tables in regard to drainage so as to allow a more detailed assessment of the implications of forming a district. After considering a preliminary proposal, including cost implications, the municipalities proposed structuring a special committee to investigate further the concerns over drainage costs and agreed to hold more meetings early in the next fiscal year.

Severe flooding and erosion from runoff water during the spring of 1988 prompted the rural municipalities of Swan River and Minitonas and the Local Government District of Mountain to investigate the conservation districts program as a mechanism to address these issues. A proposal was prepared and presented to the municipalities in March. Since the proposal contained significant cost implications in regard to drainage, the municipalities agreed to discuss the matter with their respective councils before proceeding further.

A request for information on the conservation districts program was received from municipalities in the Roseau River area. The Rural Municipality of Franklin and the local government districts of Stuartburn and Piney are seeking a preferred mechanism for dealing with inter-municipal water problems and a variety of soil management and resource concerns. At a meeting in March, the councils agreed to tour one of the existing conservation districts in order to meet with a working board and to view some of their accomplishments. Further meetings are pending.

FINANCIAL SUMMARY

CONSERVATION DISTRICTS EXPENDITURES 1988-89

DISTRICT	PROVINCIAL GRANT	DISTRICT SHARE	EXTERNAL FUNDS	TOTAL
Whitemud Watershed	$ 828,410	$285,577	$30,258	$1,144,245
Turtle River Watershed	472,850	145,386	50,766	669,002
Alonsa	168,534	63,522	2,192	234,248
Turtle Mountain	225,300	103,875	967	330,142
Cooks Creek	231,200	146,460	11,630	389,290
	$1,926,294	$744,820	$95,813	$2,766,927

NOTE: Provincial grant figures are adjusted to reflect district receivables or payables at year end.

District funds include municipal grants and farmer contributions, etc.

External funding includes contributions under federal or provincial programs such as Agri-Food and Career Start or from private sources such as Ducks Unlimited Canada.

WHITEMUD WATERSHED CONSERVATION DISTRICT

INTRODUCTION

The Whitemud Watershed Conservation District, incorporated in March 1972, includes approximately 711,495 ha. extending from Carberry north to Kelwood, and from Portage Diversion west toward Minnedosa.

The area includes portions of 15 municipalities and 3 towns. There are 8 subdistricts, determined by the drainage basins of the major tributaries of the Whitemud River. There are 67 subdistrict members who act in an advisory capacity to the main Board, with each committee chairperson sitting on the Board.

WHITEMUD WATERSHED CONSERVATION DISTRICT
BOARD MEMBERS 1988/89

SUBDISTRICT	CHAIRPERSON	ADDRESS
#35 - Rat Creek	James Knight	MacDonald
#36 - Westbourne Drain	Robert Rodgers	MacGregor
#37 - Squirrel Creek	Minnie Parynuik	MacGregor
#38 - Pine Creek	Harold Manns	Carberry
#39 - Central Whitemud	Glenn Montgomery	Neepawa
#40 - Upper Whitemud	Robert Drysdale	Brookdale
#42 - Big Grass Marsh	Einar Sigurdson	Langruth
#43 - Big Grass River	Henriette Kleemola	Langruth
Board Chairperson	Kurt Schmidt	Glenella
Government Appointee	Dr. K. I. Johnson	Gladstone

SUMMARY

Work continued on the Board's resource management plan. Public meetings were held in five communities to review the Board's Issues and Options Paper. Information gathered in this process will be incorporated into a draft management plan which will be circulated for public review and comment.

The Board completed the first phase of a study which is looking into the development of a multiple-use plan for the Big Grass Marsh. The overall objective of the study is to identify various options and costs and to identify funding sources from both government and private sectors. The first phase of the study assessed various options while the second phase, expected for next year, will concentrate on the viability of proceeding with the project.

This year's program reflected the Board's continued commitment to soil and water conservation. Water management programs were a priority and included flood storage control, drain maintenance and construction, and crossing repairs and replacements. Soil erosion prevention programs included the forage assistance, field shelterbelt and grassed waterway programs. Agri-Food projects through Economic and Regional Development Agreement funding promoted soil demonstration projects such as zero tillage and salinity management.

TOTAL EXPENDITURES 1988/89

ACTIVITY	EXPENDITURE
Water Management	$ 680,702
Crossing Repairs and Replacement	100,455
Soil Conservation	172,476
Habitat, Wildlife & Fisheries	27,223
Public Education/Extension	22,811
Administration	98,702
Big Grass Marsh Management Plan	16,808
Agri-Food	23,841
Recoverable Expenditures	1,227
TOTAL	$1,144,245

A more detailed list of expenditures will be found in the Auditor's Report in Appendix "A".

WATER MANAGEMENT

The Board's water management program includes the responsibility for the maintenance and reconstruction of 1610 kms of man-made drains. It also includes the repair and replacement of bridges and culvert crossings (1000 in total). Other water management activities include construction of grassed runways to prevent soil erosion, small dam construction to store water, shale trap installation to prevent channel sedimentation, and flood water retention projects.

In addition to an annual drain maintenance program and crossing repair/replacement program, each subdistrict (SD) implemented one or more specific projects within their area.

SD35: Three and a quarter kms of drain were completed in the Perch Creek drainage project in 1988. The project will be completed in 1989 with minor drain reshaping, seeding and berm protection.

Brush works were completed on Rat Creek to reduce flooding of adjacent land. The works were completed through MacDonald and will be continued approximately one mile in 1989.

SD36: Drainage improvement works continued in the Westbourne and Youill project areas in 1988. The Youill project was completed while the Westbourne project is 75 percent complete.

SD37: The Beaudin project is now 75 percent complete with the construction of one and a half km of drain in 1988.

SD38: The 4th Base flood retention demonstration project was completed. The project will store spring runoff water from escarpment streams and release it in a controlled manner to prevent flooding and erosion. The Gillespie Diversion project was completed in 1988.

SD39: The construction of grassed runways along steeply sloping escarpment land to prevent soil erosion and gullying was the predominant program with 7.6 kms constructed in 1988.

SD40: Grassed runway projects were completed on 5.6 kms of escarpment channels.

SD42: Drain maintenance and crossing replacements were the priority projects in Subdistrict #42.

SD43: The dry summer of 1988 allowed excellent working conditions for the Big Grass River Water Conveyance Project. Approximately 2.8 kms of dyking along the river was completed. The project is about 65 percent complete.

The Alonsa Drain project was completed with the final one and a half km of drain being constructed in 1988. Drain maintenance was a major item in the 1988 program.

SOIL CONSERVATION

FORAGE ASSISTANCE PROGRAM: In total, 322 forage applications were approved and seed for 3201 ha. was distributed at a cost of $129,944. The cost sharing was approximately 40 percent landowner and 60 percent district.

FIELD SHELTERBELT PROGRAM: There were 107 kms of new plantings, 22.5 kms of wildlife plantings, 10 kms of replants and .5 kms of drain protection planting for a total of 140 kms in 1988. The total project cost was $41,618. Agri-Food funding assisted with shelterbelt maintenance at a cost of $7,684. Landowners pay $150.00 per mile for field shelterbelts.

GULLY STABILIZATION: One project was completed in 1988 at a cost of $864. The landowner contributed 25 percent of the total cost.

HABITAT, WILDLIFE, FISHERIES

WILDLAND HABITAT PRESERVATION: Five new wildlands projects were established preserving 110 ha. of habitat. Signs are erected at each project site. Tree plantings for wildlife habitat totalled 22.5 kms in addition to various block plantings. The program cost $13,113 in 1988.

FISHERIES DEMONSTRATION: The McCaskill dam on the Whitemud River was improved to allow fish migration along the river.

CONSERVATION CORRIDOR PROGRAM: The Rural Municipality of North Norfolk entered into the Conservation Corridor program in 1988 establishing 386 kms or 1166 ha. of habitat. All corridors were identified with signs. Total cost was $11,334.

ROSEDALE DEMONSTRATION FARM

Rosedale Farm is a demonstration site for soil and water management located on a three quarter section of steep sloped escarpment land. Through land use management, it is demonstrating to local landowners that wind and water erosion can be controlled on the steep slopes of the Riding Mountain escarpment. 1988/89 Revenue = $3,362; 1989/90 Expenses = $6,255

PUBLIC EDUCATION AND EXTENSION SERVICES

The Board's resource education program for Grades 5 and 6 provided additional information to 11 schools in the District. Two bus tours were held with students from Glenella and Gladstone visiting soil and water conservation sites. Fifty bluebird boxes were installed in the Glenella area by the students.

OTHER PROGRAMS

BIG GRASS MARSH MULTIPLE-USE RESOURCE MANAGEMENT PLAN: The Board reinitiated the Big Grass Marsh Plan in 1988. Public meetings were held in Glenella, Plumas and Gladstone to determine public response to a multiple use plan. Consultants were hired to assist with reviewing past proposals, identifying sources of funding, and developing new planning recommendations. The Phase I report cost $16,808.

WHITEMUD WATERSHED RESOURCE MANAGEMENT PLAN: An Issues and Options Paper was distributed to each household in the District outlining various water, soil and wildlife concerns. Public meetings were held in five communities. A draft management plan will be prepared in early 1989 and the public will have an opportunity to review it and respond.

AGRI-FOOD SOIL CONSERVATION PROGRAM: A federal-provincial Agri-Food program provides the District with funding for soil conservation demonstration projects. Projects included minimum tillage, shelterbelt maintenance, sweet clover ploughdown, salinity management, critical area treatment and small dams. Program expenditures were $23,841 in 1988.

ADMINISTRATION

This program includes staff salaries and expenses, remuneration for the Board and subdistrict members, rent and operating costs. The program totalled $91,519.

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

INTRODUCTION

The Turtle River Watershed Conservation District #2, incorporated in 1975, includes approximately 235,000 ha. located between the Riding Mountain Escarpment and Lake Dauphin, and encompasses the combined drainage areas of the Turtle River and Ochre River. Included in the District are: all of the rural municipalities of Ste. Rose du Lac and Ochre River; the villages of McCreary and Ste. Rose; part of the rural municipalities of Dauphin, McCreary, Lawrence and Rosedale; as well as part of the Local Government District of Alonsa.

TURTLE RIVER WATERSHED CONSERVATION DISTRICT BOARD MEMBERS 1988/89

SUB-DISTRICT	CHAIRPERSON	ADDRESS
#44 - Upper Turtle River	Dean Allan	McCreary
#45 - Lower Turtle River	Herman Schroeder	Ochre River
#46 - Ochre River	Ron Brook	Dauphin
Board Chairperson	Barry Durston	Dauphin
Provincial Appointee	Lang Musgrave	McCreary

Herb Schapf, Ochre River, resigned as Provincial Appointee in April 1988 and Lang Musgrave was appointed in February 1989.

SUMMARY

The District continued its soil and water management programs while the Agri-Food program entered its fourth year. The District's Resource Management Plan which was adopted by the Board late last year was expected to receive Ministerial approval early in the new year. Work also continued on the District's water management plan.

To further facilitate labour crew operations, the District has purchased a tripod rod and level following the crew's participation in the Department of Agriculture's "survey school" this summer. The District also purchased a sprayer unit. One of the labour crew members received his license as an applicator; therefore, the District was able to undertake its own spraying program.

The District also hired an office administrative assistant and a labour crew member.

TOTAL EXPENDITURES 1988/89

ACTIVITY	EXPENDITURE
Water Management	$241,438
Crossing Repair and Replacement	187,457
Soil Conservation	28,997
Multiple Resource Projects	16,133
Public Education and Extension	6,718
Administration	117,319
Depreciation	9,246
Recreation Projects	7,260
Wildlife	4,678
Agri-Food	43,146
Program Evaluation	6,610
TOTAL	$669,002

A more detailed list of expenditures will be found in the Auditor's Report in Appendix "B".

WATER MANAGEMENT

On behalf of the District, Engineering and Construction delivered the following projects: (1) completion of the Maguet Drain reconstruction project; and, (2) installation of Weir #4 along the Wilson Creek.

Drain maintenance works were undertaken by the District labour crew.

CROSSING REPAIR AND REPLACEMENT

Besides the 28 crossings replaced by the District Labour Crew, approximately 50 crossings were repaired.

SOIL CONSERVATION

FORAGE PROGRAM: The forage assistance program is designed to minimize soil erosion. In its 11th year, 78 producers participated in the program with 761 ha. being seeded down to forage. Costs for this program were shared at 65 percent District, 35 percent landowner.

BUFFERSTIP PROGRAM: This was the first year for this program which attracted four landowners who will establish 85 acres of bufferstrips. Costs were shared at 75 percent District, 25 percent landowner.

SALINE SOIL PROGRAM: This is a newly established program in which five landowners participated, seeding down a total of 50 ha. of saline soil areas. Cost sharing was at 75 percent District, 25 percent landowner.

GRASSED WATERWAY PROGRAM: In 1988, two grassed waterways were constructed. The objective of the program is to stabilize existing on-farm water channels and to encourage the establishment of grassed waterways to: (1) prevent channel erosion; and, (2) prevent soil erosion on adjacent lands. Costs for this program were shared at 75 percent Province, 25 percent District.

MULTIPLE RESOURCE PROJECTS

This year, the District purchased a half section of multi-resource land from the Rural Municipality of Ste. Rose. The Westlake Wildlife Association has provided a $1,000 donation to assist with this purchase.

WILDLIFE INCENTIVE PROGRAM: A one time payment of $300 is being offered to local landowners under the Wildlife Incentive Program in return for leaving certain land untouched for wildlife. To date, seven people have been signed up to conserve a total of 190 ha. of wildlife habitat.

PUBLIC EDUCATION AND EXTENSION

The annual Conservation Farm Family Award went to Gilbert and Noreen Kohlman of McCreary.

Representing the District in the Manitoba Conservation District Association Youth Speaking Competition was Nicole Debeuckelaere of Ste. Rose.

National Soil Stewardship Week activities included:

- mall displays;
- newspaper, radio, and television coverage; and,
- distribution of hand-out material.

In addition to the above, the Prairie Farm Rehabilitation Administration Soil Conservan was at schools in McCreary and Ste. Rose. A representative from the District was in attendance to provide a slide presentation.

The District continued its tree planting program with approximately 75 grade 5 and 6 students participating in the planting of 1300 trees to enhance wildlife habitat, stabilize erodible areas and improve aesthetics.

The District, in cooperation with Ducks Unlimited, sponsored a "Mural Competition". Local entries were judged and the winner was entered in the Westlake Ducks Unlimited competition.

OTHER PROGRAMS

Last October saw the sod turning ceremony for the Ste. Rose Flood Protection Scheme. Major earthwork for the project has been completed and installation of the internal pumping system is slated for 1989.

The District and the Conservation Districts Authority have completed the Hansen Creek Project Study which has been presented to and endorsed by the Conservation Districts Commission. The District anticipates project works to resume in 1990.

ADMINISTRATION

This program includes staff salaries and expenses, remuneration for the Board and subdistrict members, rent and operating costs.

ALONSA CONSERVATION DISTRICT

INTRODUCTION

The Alonsa Conservation District encompasses 268,000 ha. in the Westlake region of south-central Manitoba. Since its incorporation in 1978, the District has been involved primarily in agricultural land drainage and soil management. The Alonsa District includes the watersheds of Garrioch's Creek, Sucker Creek, Reedy Creek, and smaller systems leading into Lonely Lake, Ebb and Flow Lake, and ultimately Lake Manitoba. The flatness of the land has always presented a challenge to agricultural drainage programs while also providing extensive wetlands for wildlife use.

Most of the Local Government District of Alonsa is located within the Alonsa Conservation District. The communities of Eddystone, Amaranth, and Alonsa, the Indian Reserves of Ebb and Flow and Sandy Bay, and several smaller communities are also located within the District.

ALONSA CONSERVATION DISTRICT
BOARD MEMBERS 1988/89

NAME		ADDRESS
Alec Hrymack		Alonsa
Barney Brandson		Eddystone
Clifford Elke		Amaranth
Don Fletcher	Chairperson	McCreary
Ed Zdan	Provincial Appointee	Alonsa

Clifford Elke replaced Guy Johnson on January 1, 1989.

SUMMARY

The focus in 1988/89 was on maintenance of the existing drainage system, with repairs and upkeep occupying almost one third of the District's budget.

The Board completed its resource management plan late in the year. The plan was well received by residents and is expected to receive Ministerial approval early in the new year.

The Portia Project was completed by Ducks Unlimited at a cost of over $1,000,000. In addition to waterfowl and other wildlife, many ranchers in the area will benefit from the project.

TOTAL EXPENDITURES 1988/89

ACTIVITY	EXPENDITURE
Water Management	$ 64,981
Crossing Repair and Replacement	10,403
Soil Conservation	76,694
Wildlife	566
Public Education	8,839
Administration	72,765
TOTAL	$234,248

For further details, please see Auditor's Report, Appendix "C".

WATER MANAGEMENT

Two low-level drainage projects were completed. These projects were completed at a relatively low cost by following natural runs and cutting gaps through low ridges. The District also brushed a number of drains and experimented with soil sterilant on the ditch centre.

CROSSING REPAIRS AND REPLACEMENT

The District spent approximately $10,400 on a variety of crossing repairs and maintenance.

SOIL CONSERVATION

Under the Forage Seed Assistance Program, grass seed was provided to 146 farmers at a cost of $75,567. The District also purchased a set of air photos to assist in evaluating areas of critical land management.

WILDLIFE

In a new initiative, the District constructed nesting islands on a marshy area near Lake Manitoba. Controls were also placed on the marsh to regulate water levels. The District also continued to cooperate with Ducks Unlimited to preserve wetlands and encourage conservation using positive farming practices.

PUBLIC EDUCATION

The District cooperated with local residents to restore and preserve Manitoba House, a Hudson's Bay Company post at Kinosota dating to 1828. A Ducks Unlimited mural contest was sponsored by the District in cooperation with Ducks Unlimited and Turtle River Watershed Conservation District.

An interpretive centre complete with walkways, observation tower and wetlands is proposed to complement the Portia Project. Ducks Unlimited has constructed their portion and the District is seeking outside funding sources to assist them in completing their share which is currently estimated at $65,000.

OTHER PROGRAMS

Under their water management program, the District constructed a small backflood retention dam. In addition to providing some relief to downstream flooding, the temporarily stored water is expected to increase soil moisture in the flooded area.

The District purchased a survey level in cooperation with Agri-Food and the Local Government District of Alonsa. The level will be used for preliminary surveys and to provide on-farm advice.

ADMINISTRATION

The Board's administration program consisted of staff salaries and expenses, remuneration for Board members, and office operating costs.

TURTLE MOUNTAIN CONSERVATION DISTRICT

INTRODUCTION

The Turtle Mountain Conservation District includes all of the rural municipalities of Brenda, Winchester and Morton as well as the southeast portion of the Rural Municipality of Arthur. The towns of Boissevain and Deloraine are also within the District.

The 273,000 ha. District is divided into five subdistricts. A large portion of the Turtle Mountain, including the Turtle Mountain Provincial Park, is within the District. Another major feature is Whitewater Lake. This body of water in the centre of the District provides a haven for migrating waterfowl in an otherwise intensively cultivated landscape.

TURTLE MOUNTAIN CONSERVATION DISTRICT
BOARD MEMBERS 1988/89

SUBDISTRICT	CHAIRPERSON	ADDRESS
#59 - Upper Pembina	Grahame Hicks	Boissevain
#65 - Waskada Creek	Jack Millions	Waskada
#66 - Medora Creek	Jim Holden	Deloraine
#67 - Chain Lakes	Murray Dillabough	Deloraine
#68 - Elgin Creek-Whitewater Lake	Roger Goethals	Deloraine
Board Chairperson	Dennis Crowe	Deloraine
Provincial Appointee	Don Millar	Waskada

Roger Goethals replaced Allan Ransom in January 1989 and Graham Hicks replaced Bert Barwick also in January 1989. Don Millar replaced Provincial Appointee Harriet McColl in February 1989.

SUMMARY

Completion of their long range resource management plan was one of the major highlights of 1988 for the Conservation District Board. Manitoba's Minister of Natural Resources, the Honourable Jack Penner, and Turtle Mountain Conservation District Board Chairperson, Dennis Crowe, signed a Memorandum of Understanding signifying Provincial approval of the plan in early December at the Manitoba Conservation Districts Association's annual meeting in Brandon. With their management plan approved, the District will now be able to begin developing new programs to meet the area's conservation requirements.

As a result of the extremely dry weather experienced in 1988, there was a tremendous increase in interest in water management projects. Water storage in particular was very popular, with the District receiving many applications for new works.

Soil conservation, public education and recreation, and wildlife programs continued to play a very important role. Further details on these programs appear elsewhere in this report.

TOTAL EXPENDITURES 1988/89

ACTIVITY	EXPENDITURE
Water Management	$134,989
Soil Conservation	80,329
Wildlife	16,794
Public Education and Extension	19,126
Administration	78,904
TOTAL	$330,142

For further details, please refer to the Auditor's Report in Appendix "D".

WATER MANAGEMENT

A series of low runoff years capped by serious drought conditions last year sparked a tremendous increase in interest in water storage projects. As a result, the District installed one major new type of water management work and expanded their previous program of building small water storage dams.

The new project is a spring backflood irrigation demonstration located 6.4 kms west and 6.4 kms south of Waskada. At full supply level the control structure will temporarily hold spring runoff water on some 162 ha. of pasture and cropland. When the frost has come out enough to allow the moisture to soak in about .61 metre, the stop logs will be removed and surplus waters allowed to continue on their normal course. By managing the water in that fashion, the District hopes to overcome two problems common to our area; extra water in the early spring while the soil is frozen and not enough water for plants later in the year.

The District continued with its runway stabilization program and also constructed eight water storage projects,

some with significant potential for increasing wildlife benefits as noted in the wildlife section.

SOIL CONSERVATION

The forage seed assistance program retained its perennial spot as the District's most popular single program. In 1988, there were 123 applications for enough seed for 1724 ha. a substantial increase over the previous year. Because of very dry weather during the growing season, stand establishment was poor in some areas.

Most of the field shelterbelt plantings were in the western part of the District in the Waskada and Goodlands areas.

Several small gully stabilization projects - reshaping small eroded gullies and seeding them to grass - were also completed.

WILDLIFE

As mentioned in the water management section, the District constructed three new wetland wildlife habitat projects. Ducks Unlimited, as they have in the past, continued to provide some assistance to the District for that type of work.

Two of the habitat projects represent new types of ventures. In one, a series of nesting islands were built in a marshy area, with no dam or control structure to regulate water levels.

At the other, a creek was rerouted through an abandoned gravel pit to try to provide nesting habitat for waterfowl. Some of the old spoil piles left in the area should make excellent islands where nesting birds can be safer from predators.

An existing District project, the Adair Dam, northeast of Medora, was upgraded in 1988 to improve its potential for fish. As a result of the loss of pickerel fry during the previous year, the District placed a fish screen over the outlet to try and stop similar occurrences in the future. An additional 50,000 pickerel fry were placed in the reservoir in 1988 by Fisheries Branch.

With the assistance of staff from the Prairie Farm Rehabilitation Administration, plans were developed for a large demonstration planting of trees and shrubs on the Moncur

Nature Centre. In addition to improving the wildlife habitat in the area, the planting should make an excellent place for people to see a very wide variety of trees and shrubs.

PUBLIC EDUCATION

The Lake Metigoshe Natural Area and the "Prairie: Past and Present" exhibit at the International Peace Garden received further attention this year.

At the Metigoshe site, washroom facilities were improved and a boardwalk and observation deck constructed along the interpretive trail. The walk will provide visitors with an opportunity to get a first hand look at marsh vegetation.

At the Peace Garden on the "The Prairie: Past and Present" exhibit, staff from the Brandon Research Station seeded 15 agricultural crop plots. Attractive signs identifying the crops were installed this year. The initial native plant demonstration area continued to develop, with many species blooming for the first time in 1988. Since the native plants are slow to establish, weed control continued to be a problem in the prairie plots.

Another previously existing program, the sixth grade conservation day at Sid and Winnifred Ransom's continued to grow. With some 150 students attending this year, the popular event had to be held on three days in order to accommodate everyone.

The District reached an agreement to purchase a parcel at the upstream end of Deloraine Reservoir. Predominately in native vegetation, the area also has considerable historic significance. The original Boundary Commission Trail - used when the border between Canada and the United States was surveyed in 1872 to 1874 - is easily visible across the area. In addition, the site was used for an overnight camp by the North West Mounted Police in 1874 and also contains the location of the first land office in this part of Manitoba.

ADMINISTRATION

The District's administrative program provides for staff salary and expenses, remuneration of board and subdistrict members, rent and miscellaneous operating costs.

COOKS CREEK CONSERVATION DISTRICT

INTRODUCTION

The Cooks Creek Conservation District was incorporated September 1, 1979. The District lies east of Winnipeg encompassing most of the Cooks Creek basin which flows into the Red River, and parts of the Lower Seine River and Carr's Creek drainage areas, both of which drain into the Red River Floodway. The 86,200 ha. District includes the rural municipalities of Brokenhead, Ste. Anne, Springfield, and Tache and the Local Government District of Reynolds.

COOKS CREEK CONSERVATION DISTRICT
BOARD MEMBERS 1988/89

SUBDISTRICT	CHAIRPERSON	ADDRESS
# 9 - Lower Seine	Norman Binkley	Dugald
#11 - Cooks Creek	Garry Brown	Dugald
#12 - Carr's Creek	Myron Gavaga	RR#5, Winnipeg
Board Chairperson	Bob Maciejkow	RR#5, Winnipeg
Provincial Appointee	John Cook	Dugald

SUMMARY

The 1988 water management program was primarily directed towards land drainage. This involved earth cleanouts, mowing (vegetation control), and repair or replacement of bridges and culverts. Severe wind erosion during the spring required several kilometres of cleanouts for drains filled in with blow dirt. The water program was managed by the Engineering and Construction Branch on behalf of the Board.

The first stage of public consultation for the management plan was completed with the distribution of an Issues and Options paper and three open houses.

Construction of the Cooks Creek Diversion was completed in 1988. Designs for the tributary drains continued during the year.

TOTAL EXPENDITURES 1988/89

ACTIVITY	EXPENDITURE
Water Management	$247,653
Cooks Creek Diversion	62,902*
Public Education	8,918
Administration	69,817
TOTAL	$389,290

* District share only.

For further details, please refer to the Auditor's Report, Appendix "E".

WATER MANAGEMENT

SD#9: Reconstruction of the North Bibeau Drain, started in 1985, continued with upgrading of the highway crossing at PR207. Part of the upgrading cost was shared with the Department of Highways. The final three kilometres of the Plympton Road Drain reconstruction was completed. Cleanout of blow silt was done at ten locations along five kilometres of drains. Mowing was done over four kilometres and repairs were done to one bridge and two culvert locations.

SD#11: Cleanout of blow silt was done at 12 locations along six kilometres of drains. Drain reconstruction, cleanouts and repairs were done over seven kilometres at six locations and mowing and spraying was done over 55 km. Five bridges were replaced with culvert crossings, and repairs to bridges and culverts occurred at 23 locations.

SD#12: Cleanout of blow silt was done over two kilometres at four locations and mowing was done over five kilometres. Culvert repairs were done at four locations.

The Cooks Creek Diversion project which began in 1985 was completed this year. The 16.4 km channel was constructed for a total cost of $4,501,750. Approximately $25,000 will be spent next year to complete seeding and trimming operations. The first stages of the project were funded under the Canada-Manitoba Value Added Agreement. When the Value Added Agreement expired, the Province and the Board shared the project costs on an 80/20 percent cost share basis. Costs for the final year were funded by Canada through the Agri-Food program. The Board also cost shared in some land acquisition costs during the Value Added phase. Completion of the Diversion was marked by a signing ceremony with provincial and

federal Ministers hosted by the Board on November 9, 1988 in Dugald, Manitoba.

TRIBUTARY DRAINAGE: The second phase of the Cooks Creek Diversion Project is the systematic improvement of tributary drains in the project area. This will be done over several years and is to be completed in the 1990s.

For purposes of planning, the project area was divided into six subwatersheds. Design of the tributary drains in Subwatersheds 1 and 2 are complete. The design of Subwatershed 3 is underway. Drainage designs for the remaining subwatersheds are expected to be complete in about three years.

PUBLIC EDUCATION AND EXTENSION

Labelled grocery bags, placemats and conservation school kits were distributed to grocery and retail outlets, restaurants and schools in promotion of National Soil Conservation Week. An update brochure on the Cooks Creek Diversion Project was distributed in October.

The Conservation Farm Family Award went to Allen and Jenny Douma of Oakbank. Darren Keam of Lorette won the District and Provincial youth speaking award.

A satellite image land use map of the District was purchased for purposes of planning and public display.

MANAGEMENT PLAN

The first stage of public consultations took place in March 1989 with the distribution of the Issues and Options discussion paper to all households. Workshops were held with the municipalities of Ste. Anne, Springfield and Tache and with all three subdistrict committees. Public open houses were held in Anola, Oakbank and Ste. Genevieve.

The draft plan will be developed during 1989 and will be distributed in early 1990 for the second stage of public consultations.

ADMINISTRATION

Office staff consisted of a manager and a secretary-treasurer. Administration included staff salaries and expenses, Board remuneration and miscellaneous office administration costs.

APPENDICES

Whitemud Watershed
Conservation District ..... Appendix "A"

Turtle River Watershed
Conservation District ..... Appendix "B"

Alonsa Conservation District ..... Appendix "C"

Turtle Mountain
Conservation District ..... Appendix "D"

Cooks Creek Conservation
District ..... Appendix "E"

Appendix "A"

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

FINANCIAL STATEMENTS

March 31, 1989

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KILIMNIK

CHARTERED ACCOUNTANTS

Auditors' Report

To the Members of the Board
The Whitemud Watershed Conservation District

We have examined the balance sheet of The Whitemud Watershed Conservation District as at March 31, 1989 and the statements of revenue and expenditures and surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the District as at March 31, 1989 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Wintemute Randle Kilimnik

Chartered Accountants

Winnipeg, Manitoba
May 18, 1989

100 [illegible] Winnipeg, [illegible] R3B 0B3 Phone (204) 943-4884 Fax (204) 957-5195

Associated with
DELOITTE HASKINS & SELLS INTERNATIONAL

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Index To The Financial Statements
For The Year Ended March 31, 1989

Statement 1 - Balance Sheet

Statement 2 - Statement of Revenue and Expenditures and Surplus - Sub-District Program

Statement 3 - Statement of Revenue and Expenditures and Surplus - General Board Program

Statement 4 - Statement of Revenue and Expenditures and Surplus - Equipment Program

Statement 5 - Statement of Earnings and Surplus - Inventory Program

Statement 6 - Statement of Revenue and Expenditures and Surplus - Rosedale Farm Program

Statement 7 - Statement of Revenue and Expenditures and Surplus - Canada - Manitoba Agri-Food Development Program

Notes to Financial Statements

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THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Balance Sheet
As At March 31, 1989

Assets

	1989	1988
Current		
Cash	$230,622	$167,650
Accounts receivable	4,649	10,147
Inventory, note 1	44,324	46,787
Prepaid expenses	534	14,267
	280,129	238,851
Fixed, notes 1 and 2	85,511	104,787
	$365,640	$343,638

Liabilities

Current		
Accounts payable and accrued expenses	$ 18,506	$ 14,349
Customer deposits	352	608
Unearned Municipal Levies	8,343	3,147
Current portion of long-term debt	2,700	2,500
	29,901	20,604
Long-term debt		
Lease payable, note 3	-	2,700
	29,901	23,304

Surplus

Watershed programs		
Sub-district program - statement 2	28,559	11,551
General board program - statement 3	136,816	147,197
Equipment program - statement 4	71,505	62,165
Inventory program - statement 5	32,912	33,565
Rosedale Farm program - statement 6	13,074	15,967
Canada - Manitoba Agri-Food Development program - statement 7	5,842	3,610
	288,708	274,055
Emergency reserve	30,000	30,000
Sick leave reserve, note 4	17,031	16,279
	335,739	320,334
	$365,640	$343,638

Approved by the board of directors

_____ Director

_____ Director

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THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Revenue And Expenditures And Surplus
Sub-District Program
For The Year Ended March 31, 1989

	Willowbend Creek #35	Westbourne Drain #36	Squirrel Creek #37	Pine Creek #38	Central Whitemud #39	Upper Whitemud #40	Big Grass Marsh #42	Big Grass River #43	1989	1988
Revenue										
Municipal levies	$ 24,211	$ 24,550	$ 13,121	$ 21,565	$ 27,400	$ 13,816	$ 22,351	$ 44,555	$191,569	$172,957
Province of Manitoba	71,900	97,167	29,504	66,813	61,591	12,529	38,477	227,115	605,096	584,078
Grants	-	1,500	-	-	-	-	-	-	1,500	4,000
	96,111	123,217	42,625	88,378	88,991	26,345	60,828	271,670	798,165	761,035
Expenditure										
Channel maintenance	-	-	-	-	50,203	12,381	-	-	62,584	103,928
Grassed waterways	42,144	10,948	14,453	4,716	-	-	14,193	8,032	94,486	67,546
Silt removal	12,873	31,480	5,067	17,750	14,046	4,324	11,268	29,174	125,982	102,822
Vegetation control	-	-	-	6,943	1,743	-	7,162	21,155	37,003	20,352
Miscellaneous										
Crossings	17,757	6,386	3,070	3,876	998	-	9,395	12,894	54,376	60,960
Repairs	-	4,414	1,385	6,005	15,132	-	9,285	9,858	46,079	100,373
Replacement	-	17,549	-	-	-	-	-	-	17,549	18,021
Water storage	24,742	62,977	16,461	49,053	-	-	-	189,865	343,098	293,242
Capital works	97,516	133,754	40,436	88,343	82,122	16,705	51,303	270,978	781,157	767,244
Excess (deficiency) of revenue over expenditures	(1,405)	(10,537)	2,189	35	6,869	9,640	9,525	692	17,008	(6,209)
Surplus (deficit), beginning of year	(6,390)	11,487	(7,660)	(2,332)	2,444	8,158	(2,138)	7,982	11,551	17,760
Surplus (deficit), end of year	$ (7,795)	$ 950	$ (5,471)	$ (2,297)	$ 9,313	$ 17,798	$ 7,387	$ 8,674	$ 28,559	$ 11,551

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THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Revenue And Expenditures And Surplus
General Board Program
For The Year Ended March 31, 1989

	1989	1988
Revenue		
Province of Manitoba	$223,314	$184,846
Municipal contributions	-	18,612
Direct charges	1,227	-
Interest earned	24,007	24,163
Individual contributions	71,486	26,607
Transfer from equipment program	2,415	13,210
Agri-Food Canada share of equipment	2,695	5,260
Federal grant	3,722	2,931
	328,866	275,629
Expenditures		
Administrative		
Watershed manager salary and expenses	40,855	37,512
Secretary-Treasurer and secretary salaries	16,640	16,039
Board members remuneration and expenses	15,740	12,410
Professional fees	2,646	4,745
Rent	2,400	2,400
Office supplies	10,167	7,575
Insurance	1,000	1,106
Depreciation	505	482
Public relations	366	496
Miscellaneous	854	767
Small tool purchases	1,930	930
Summer student	5,287	4,330
Photocopy supplies	312	-
	98,702	88,792
Specific Programs		
Gully stabilization	864	-
Conservation corridors	11,334	-
Big Grass Marsh management plan	16,808	-
Forage crops	129,994	92,307
Shelter belts	28,353	21,034
Shelter belt weed control	13,265	12,874
Wild lands	13,113	7,768
Resource extension and public education	22,811	24,135
Demonstrations	2,776	4,324
	239,318	162,442
Direct expenses	1,227	-
	339,247	251,234
Excess (deficiency) of revenue over expenditures	(10,381)	24,395
Surplus, beginning of year	147,197	122,802
Surplus, end of year	$136,816	$147,197

WINTEMUTE RANDLE KILIMNIK

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Revenue And Expenditure And Surplus
Equipment Program
For The Year Ended March 31, 1989

	1989	1988
Revenue		
Rentals	$ 60,718	$ 62,373
Gain on disposal of equipment	-	14,155
	60,718	76,528
Expenditures		
Fuel and oil	7,193	9,330
Repairs and maintenance	14,894	13,298
Insurance and licences	1,240	945
Depreciation	21,212	17,631
Wages	4,424	3,847
Transfer to General Board program	2,415	13,210
	51,378	58,261
Excess of revenue over expenditures	9,340	18,267
Surplus, beginning of year	62,165	43,898
Surplus, end of year	$ 71,505	$ 62,165

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Earnings And Surplus
Inventory Program
For The Year Ended March 31, 1989

	1989	1988
Sales	$ 25,893	$ 17,431
Cost of sales		
Inventory - beginning of year	46,787	54,246
Purchases	21,138	8,385
	67,925	62,631
Inventory - end of year	44,324	46,788
	23,601	15,843
Gross profit	2,292	1,588
Expenditures		
Wages	1,145	390
Insurance	225	184
Yard maintenance	1,256	752
Depreciation	319	319
	2,945	1,645
Net loss	653	57
Surplus, beginning of year	33,565	33,622
Surplus, end of year	$ 32,912	$ 33,565

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THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Revenue And Expenditures And Surplus
Rosedale Farm Program
For The Year Ended March 31, 1989

	1989	1988
Revenue		
Forage sales	$ 1,875	$ 10,296
1/3 - 1985 crop share	1,487	-
	3,362	10,296
Expenditures		
Fertilizer and renovating	5,014	885
Miscellaneous	166	24
Harvesting	1,075	3,082
	6,255	3,991
Excess (deficiency) of revenue over expenditures	(2,893)	6,305
Surplus, beginning of year	15,967	9,662
Surplus, end of year	$ 13,074	$ 15,967

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Revenue And Expenditures And Surplus
Canada - Manitoba Agri-Food Development Program
For The Year Ended March 31, 1989

	Department of Agriculture Province of Manitoba	Prairie Farm Rehabilitation Administration	Total 1989	Total 1988
Revenue				
Department of Agriculture - Province of Manitoba	$ 14,293	$ -	$ 14,293	$ 16,022
Prairie Farm Rehabilitation Administration	-	11,780	11,780	19,216
	14,293	11,780	26,073	35,238
Expenditures				
Critical area treatment	449	-	449	1,000
Conservation tillage	2,300	3,232	5,532	7,484
Green manual	500	-	500	-
Salinity management	-	100	100	144
Shelterbelts	4,490	2,750	7,240	7,684
Administration and extension	4,341	1,284	5,625	8,309
Equipment purchases	-	2,695	2,695	4,210
Equipment rent	-	1,700	1,700	2,125
	12,080	11,761	23,841	30,956
Excess of revenue over expenditures	2,213	19	2,232	4,282
Surplus, beginning of year	707	2,903	3,610	(672)
Surplus, end of year	$ 2,920	$ 2,922	$ 5,842	$ 3,610

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Notes To Financial Statements
March 31, 1989

1. Significant accounting policies

a) Entity definition

The Whitemud Watershed Conservation District was established by an Order-in-Council of the Province of Manitoba on March 22, 1972. The District receives funding from the Province of Manitoba and certain municipalities and is governed by a board of directors from the various municipalities involved in the conservation district.

b) Inventory

Inventory is valued at cost and determined on a first-in first-out basis.

c) Fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is recorded on the straight line method at the following rates:

Building	5%
Fence	5%
Equipment	15%
Pump equipment	50%

2. Fixed assets

The following is a summary of the fixed asset and accumulated depreciation accounts:

	1988	Additions	Disposals	1989
Fixed assets				
Land	$ 1,835	$ -	$ -	$ 1,835
Building	14,783	-	-	14,783
Fence	5,339	-	-	5,339
Equipment	161,199	2,760	-	163,959
Pump equipment	261	-	-	261
	183,417	2,760	-	186,177
Accumulated depreciation				
Building	7,577	740	-	8,317
Fence	3,136	267	-	3,403
Equipment	67,656	21,029	-	88,685
Pump equipment	261	-	-	261
	78,630	22,036	-	100,666
Net book value	$104,787			$ 85,511

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3. Lease payable

The lease payable is in regard to the purchase of a weigh wagon with payment through a lease agreement over a four year period. The Canada - Manitoba Agri-Food Development Program will pay 85% of this lease, with The Whitemud Watershed Conservation District paying the remaining 15%.

	1989	1988
Long-term	$ 2,700	$ 5,200
Less, current portion	2,700	2,500
	$ -	$ 2,700

4. Sick leave reserve

The reserve has been established to recognize the accrual of sick leave of the employees. The employees accrue sick leave at the rate of one and one-quarter days per month employed. At March 31, 1989, the aggregate amount of possible claims was $69,853.

Appendix "B"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

FINANCIAL STATEMENTS

as at March 31st, 1989

F. D. ZAPLITNY
CHARTERED ACCOUNTANT
Dauphin, Manitoba

AUDITOR'S REPORT

To the Board of Directors of the Turtle River Watershed Conservation District:

I have examined the Balance Sheet of the Turtle River Watershed Conservation District as at March 31st, 1989 and other statements, being Exhibits "B" to "G" inclusive which covers the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these Financial Statements present fairly the financial position of the Watershed as at March 31st, 1989 and the results of it's operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year, except for the accounting for inventory as outlined in note "3" in the Notes to Financial Statements.

F.D. ZAPLITNY,
Chartered Accountant

DAUPHIN, Manitoba
June 29th, 1989

EXHIBIT "A"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

BALANCE SHEET
As at March 31st, 1989 and 1988

		1989	1988
ASSETS			
Current Assets -			
Cash	$	18,648	
Short Term Investments		28,170	19,893
Accounts Receivable		26,593	68,666
Prepaid Expenses			694
Inventory		184,298	163,139
Total Current Assets		257,709	252,392
Fixed Assets at Book Value		56,480	48,137
Total	$	314,189	300,529
LIABILITIES			
Current Liabilities -			
Bank Overdraft	$		33,128
Accounts Payable		3,195	750
Labour Crew Surcharge		6,314	2,991
Prepaid Grant		8,000	
Total Current Liabilities		17,509	36,869
Watershed Accounts -			
Sub-District Program Account - Exhibit "B"			1,658
General Board Program - Exhibit "C"		236,404	206,995
Emergency Reserve Account - Exhibit "D"		57,297	54,861
Equipment Account - Exhibit "F"		(1,485)	(284)
Soil Management Account - Exhibit "G"		1,069	430
Truck Reserve		3,395	
		296,680	263,660
Total	$	314,189	300,529

(The accompanying notes are an integral part of these financial statements)

EXHIBIT"B"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

STATEMENT OF SUB-DISTRICT PROGRAM ACCOUNT REVENUE AND EXPENDITURE
For the Periods Ended March 31st, 1989 and 1988

	Sub-District 44	Sub-District 45	Sub-District 46	1989 Totals 12 Months	1988 Totals 12 Months
Revenue - $					
Municipal Grants	NIL	NIL	NIL	NIL	28,397
Province of Man. Allocated Grant	NIL	NIL	NIL	NIL	72,590
	NIL	NIL	NIL	NIL	100,987
Expenditures -					
Channel Construction	NIL	NIL	NIL	NIL	37,973
Channel Improvements	NIL	NIL	NIL	NIL	63,014
	NIL	NIL	NIL	NIL	100,987
Revenue Over(Under) Expenditures	NIL	NIL	NIL	NIL	NIL
Add -					
Opening Balance	95	(3,231)	4,794	1,658	1,658
Transfer to Board Fund	(95)	3,231	(4,794)	(1,658)	
Closing Balance $	NIL	NIL	NIL	NIL	1,658

(The accompanying notes are an integral part of these financial statements)

EXHIBIT "C"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

STATEMENT OF GENERAL BOARD PROGRAM ACCOUNT
REVENUE AND EXPENDITURE
For the Periods Ended March 31st, 1989 and 1988

		1989	1988
Revenue -			
Municipal Levies	$	70,279	70,249
Province of Manitoba Allocated Grant		472,850	406,857
Interest Earned		7,419	8,397
Farmer Assistance		7,985	31,277
Miscellaneous		4,779	3,800
Municipal Grants		80,990	52,459
Transfer from Sub District Programs		1,658	
PFRA Contract			11,701
Transfer from Land Development Reserve		2,841	
Flood Assistance Revenue			60,351
Grants - Other		1,346	1,252
Tour Revenue		394	1,950
		650,541	648,293
Expenditures -			
Administration		16,617	15,334
Remuneration		22,371	29,382
Wages and Benefits		68,533	60,960
Rent		1,853	1,350
Public Education		6,718	6,857
Forage Assistance		21,012	66,162
Career Start		4,780	3,800
Staff Expenses		7,470	7,418
Miscellaneous Bridge and Culvert Repairs		60,722	105,626
Brushing and Spraying		39,202	54,798
Crossing Replacement		126,735	97,919
Land Purchase		13,292	7,868
PFRA Contract			11,701
Flood Repairs			63,394
Gully Stabilization		5,119	
Outstanding Right of Way Payments		1,500	3,225
Drain Cleanouts		95,282	22,161
Land Development Expense		2,841	2,821
Grassed Waterway Program		5,394	4,037
Weir Construction		38,810	35,652
Tour Expense		475	1,946
Depreciation Expense - 100% Board		9,246	1,924
Drain Reconstruction		56,131	
Other Projects and Programs		15,143	
Program Evaluation		6,610	
		625,856	604,335
Revenue Over/Under Expenditures - Forward	$	24,685	43,958

(The accompanying notes are an integral part of these financial statements)

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

STATEMENT OF GENERAL BOARD PROGRAM ACCOUNT
REVENUE AND EXPENDITURE
For the Periods Ended March 31st, 1989 and 1988

		1989	1988
Revenue Over/Under Expenditures - Forward	$	24,685	43,958
Transfer to Land Development Reserve			(2,821)
Transfer to Flood Projection Reserve		5,276	4,702
Transfer to Truck Reserve		3,394	
Loss on Sale of Asset		364	
		9,034	1,881
Revenue Over/Under Expenditures		15,651	42,077
Add: Opening Balance		206,995	1,779
Closing Balance before Inventory Adjustment		222,646	43,856
Inventory Adjustment - Note 3		13,758	163,139
Closing Balance	$	236,404	206,995

(The accompanying notes are an integral part of these financial statements)

EXHIBIT "D"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

STATEMENT OF EMERGENCY RESERVE ACCOUNT
For the Periods Ended March 31st, 1989 and 1988

	1989	1988
Amount at Opening	$ 54,861	52,980
Transfer from General Board Program Account -		
Flood Protection	5,277	4,702
Land Development	(2,841)	(2,821)
Amount at Closing	$ 57,297	54,861

EXHIBIT "E"

STATEMENT OF PROVINCE OF MANITOBA GRANT ACCOUNT
For the Periods Ended March 31st, 1989 and 1988

Grant Received	$ 472,850	479,447
Less - Allocations to Watershed Programs:		
General Board Program	472,850	406,858
Sub-District Program		72,589
	$ NIL	NIL

EXHIBIT "F"

STATEMENT OF EQUIPMENT ACCOUNT REVENUE AND EXPENDITURE
For the Periods Ended March 31st, 1989 and 1988

Truck Revenue	$ 10,502	4,517
Tool Revenue	1,373	1,173
Sprayer Revenue	888	
	12,763	5,690
Expenses -		
Depreciation		24
Truck	11,198	4,386
Tools	1,681	1,179
Trailer	1,085	277
	13,964	5,866
Revenue Over/Under Expenditures	(1,201)	(176)
Amount at Opening	(284)	(108)
Amount at Closing	$ (1,485)	(284)

(The accompanying notes are an integral part of these financial statements)

EXHIBIT "G"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

SOIL MANAGEMENT PROJECT - REVENUE AND EXPENDITURES
For the Years Ended March 31st, 1989 and 1988

		District Board	Government Of Canada	Province of Man.	Total 1989	Total 1988
Revenue -						
Grants Received	$		34,891	7,985	42,876	41,420
Equipment		909			909	768
		909	34,891	7,985	43,785	42,188
Expenditures -						
Administration			243	5,438	5,681	7,883
Extension			122	1,811	1,933	2,628
Field Demonstration			2,821		2,821	8,896
Equipment		11	60		71	4,900
Producer Incentives			32,640		32,640	22,952
		11	35,886	7,249	43,146	47,259
Revenue Over(Under) Expenditures		898	(995)	736	639	(5,071)
Amount at Opening		33	382	15	430	5,501
Amount at Closing	$	931	(613)	751	1,069	430

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

NOTES TO FINANCIAL STATEMENTS
March 31st, 1989

1. Accounts Receivable of the District are made up of the following:

		1989	1988
Municipal Grants and Levies	$	11,419	13,826
Conservation District Authority		5,447	4,797
Other		9,727	50,043
Total	$	26,593	68,666

2. In 1988 a change of Accounting for inventory took place. Prior to 1988, inventory was not taken at year-end and not accounted for on the Balance Sheet. In 1988, inventory was recorded as an asset and an adjustment was made to the General Board Program Account. A further adjustment was made during the fiscal year and appears on Exhibit "C".

3. Fixed Assets of the District are normally recorded at Cost. The exception to this policy is those Assets purchased under the Federal Provincial Soil Management Project. Because these assets are not subject to depreciation, they are expenses in the year of purchase.

   Depreciation on District Assets purchased in the normal course of affairs is provided as follows:

Office Equipment	15% Straight Line
Field Equipment	20% Straight Line
Fencer	25% Straight Line
Fence	5% Straight Line
Truck	25% Straight Line
Trailer	20% Straight Line
Tools	20% Straight Line
Building	4% Straight Line
Sprayer	20% Straight Line

		Cost	Accumulated Depreciation	1989 Book Value	1988 Book Value
Office Equipment	$	813	813	NIL	NIL
Field Equipment		472	472	NIL	NIL
Fencer		99	99	NIL	NIL
Fence		4,863	1,135	3,728	3,971
Truck		14,445	3,176	11,269	12,527
Trailer		3,745	749	2,996	3,745
Tools		8,303	2,148	6,155	6,244
Labor Crew Building		24,972	999	23,973	21,650
Sprayer		10,031	1,672	8,359	
	$	67,743	11,263	56,480	48,137

4. Accounts Payable of the District are made up as follows:

		1989	1988
Trade	$	450	10
Payroll Tax			740
Land Aquisition		2,745	
	$	3,195	750

5. Contingent Liability -

In September of 1987 a contract was entered into with Cando Contracting for an experimental Crossing. If the Board approves of the crossing, $20,000 will become payable 2 years from the contract date. At the time of preparation of these financial statements, it is undeterminable whether the Board will approve the crossing.

Appendix "C"

THE ALONSA CONSERVATION DISTRICT NO. 3

FINANCIAL STATEMENTS

31 MARCH 1989

B. K. PELL
CHARTERED ACCOUNTANT
WINNIPEG, CANADA

B. K. PELL
CHARTERED ACCOUNTANT
WINNIPEG, CANADA

Auditor's Report

The Board
The Alonsa Conservation District No. 3
Alonsa, Manitoba

I have examined the balance sheet of The Alonsa Conservation District No. 3 as at 31 March 1989 and the statement of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the District as at 31 March 1989 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Chartered Accountant

Winnipeg, Manitoba
24 June 1989

THE ALONSA CONSERVATION DISTRICT NO. 3

BALANCE SHEET

AS AT 31 MARCH 1989

ASSETS

	1989	1988
Current		
Bank and term deposit	$ 36,511	$ 38,404
Accounts receivable		
Conservation District Authority	134	15,796
	36,645	54,200
Fixed		
Office equipment etc.		
Cost less depreciation of $2,128 and $1,205	5,545	5,346
	$ 42,190	$ 59,546

LIABILITIES AND SURPLUS

Current		
Conservation District Authority	$ -	$ 16,529
Account payable	1,012	-
Unexpended part of Ducks Unlimited grant	4,318	4,318
	5,330	20,847
Emergency reserve account	5,000	5,000
Surplus	31,860	33,699
	$ 42,190	$ 59,546

THE ALONSA CONSERVATION DISTRICT NO. 3

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1989

	1989	1988
Revenue		
Province of Manitoba allocated grant	$168,534	$157,219
Municipal Grant		
General	30,145	29,346
Re: Manager's salary	5,125	2,700
Forage seed recoveries	22,101	23,771
Bank interest	4,312	3,202
Province of Manitoba - flood grant	-	4,488
- employment grant	2,192	-
Government of Canada employment grant	-	2,963
Ducks Unlimited - earned portion of $5,000	-	682
Sundry	-	6
	232,409	224,377
Expenditure		
Projects		
Miscellaneous crossing repairs	10,403	29,134
Channel maintenance	64,981	43,493
	75,384	72,627
Board remuneration and expense	11,376	8,385
Other administration	27,315	21,597
Manager's salary and expense	34,074	34,308
Forage seed	75,567	76,279
Resource extension etc.	5,442	1,905
Summer student	3,397	3,904
Rotational grazing	-	2,729
Soils (air photos)	1,127	-
Wildlife	566	-
	234,248	221,734
Province share of flood grant	-	3,740
	234,248	225,474
Excess of expenditure	(1,839)	(1,097)
Surplus		
Balance, beginning of period	33,699	34,796
Balance, end of period	$ 31,860	$ 33,699

THE ALONSA CONSERVATION DISTRICT NO. 3

STATEMENT OF PROVINCIAL CONTRIBUTIONS

FOR THE YEAR ENDED 31 MARCH 1989

	AMOUNT	% SHAREABLE PROV.	DIST.	SHARE PROV.	DISTRICT
Projects					
Crossings	$ 10,403	75	25	$ 7,802	$ 2,601
Channel maintenance	64,981	75	25	48,736	16,245
	75,384				
Board administration	11,376	75	25	8,532	2,844
Other administration -	25,731	75	25	19,298	6,433
-	1,584		100	-	1,584
Manager's salary and expenses	34,074	75	25	25,555	8,519
Forage seed	75,567	75 (1)		52,500	23,067
Resource extension	5,442	75	25	4,080	1,362
Summer student (net)	1,205		100	-	1,205
Soils	1,127	75	25	845	282
Wildlife	566	75	25	424	142
Display panels	1,012	75	25	762	250
	$233,068			$168,534	$ 64,534

(1) Shareable 75% up to $70,000

THE ALONSA CONSERVATION DISTRICT NO. 3

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1989

1. Until 1 April 1988, except for payroll and incidental expenses, the expenses of the District had been paid from a bank of the Conservation District Authority, a Provincial Agency which pays accounts for four districts in all. The District now makes all its own expenditures.

2. The Province of Manitoba provides the engineering and technical staff requirements of the District at no charge.

Appendix "D"

TURTLE MOUNTAIN CONSERVATION DISTRICT NO 4

Financial Statements

For the year ended

March 31, 1989

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

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STATEMENT 3 - STATEMENT OF OPERATIONS AND SURPLUS (DEFICIT) - SUB-DISTRICT PROGRAM

STATEMENT 4 - STATEMENT OF OPERATIONS AND SURPLUS - EQUIPMENT PROGRAM

NOTES TO THE FINANCIAL STATEMENTS

PATRICK J. BEERNAERT
Chartered Accountant
Waldron Block , 400 South Railway St., Box 837,
Boissevain, Manitoba ROK 0E0
(204) 534-2270

AUDITOR'S REPORT

To the Members of the Board of the Turtle Mountain
Conservation District No. 4

I have examined the balance sheet of the Turtle Mountain Conservation District No. 4 as at March 31, 1989 and the statements of operations and surplus (deficit) for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these financial statements present fairly the financial position of the district as at March 31, 1989 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as described in Note one to the financial statements, applied on a basis consistent with the preceding year.

P Beer

CHARTERED ACCOUNTANT

Boissevain
June 23, 1989

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

BALANCE SHEET

As at March 31, 1989

ASSETS

	1989	1988
Current assets:		
Cash	$ 40,137	$ 50,968
Accounts receivable (Note 3)	8,297	1,969
Inventory- seed	850	4,701
	49,284	57,638
Fixed assets (Note 4)	30,620	9,088
	79,904	66,726

LIABILITIES

Current liabilities:		
Accounts payable (Note 5)	667	2,082
Unearned revenue	5,003	5,970
	5,670	8,052
General board program (Statement 2)	46,109	37,011
Sub-district program (Statement 3)	19,116	9,914
Equipment program (Statement 4)	9,009	11,749
	74,234	58,674
	$ 79,904	$ 66,726

Signed of behalf of the board:

---------- Director

---------- Director

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF OPERATIONS AND SURPLUS - GENERAL BOARD PROGRAM

For the year ended March 31, 1989

	1989	1988
Revenue:		
Municipal levies	$ 26,540	$ 26,540
Province of Manitoba	143,404	130,254
Land rental revenue	3,375	
Ducks Unlimited	967	
Soils committee	30,152	25,397
Program revenue	350	
Recreation committee	330	440
Miscellaneous (Note 5)	857	735
Interest	1,942	341
	207,917	183,707
Transfer from equipment program	15,914	
	223,831	183,707
Expenses:		
Administrative		
General	31,892	20,589
Local	415	550
Board and committee remuneration	9,198	7,124
Depreciation - office equipment	85	342
support program	29	70
District supervisor - salary	31,498	31,458
- expenses	4,768	5,913
Public relations	99	272
Professional education and development	920	896
	78,904	67,214
Special programs		
Demonstration programs	967	1,300
Forage seed assistance	65,494	54,616
Gully stabilization	6,405	2,482
Public education	16,996	40,953
Recreation committee	2,130	60
Road allowance program	3,327	2,907
Shelter-belt program	4,136	5,028
Wildlife habitat improvement - uplands	16,744	9,551
Wildlands	50	
Backflood irrigation project	19,580	
	135,829	116,897
Total expenses	214,733	184,111
Excess (deficiency) of revenue over expenses	9,098	(404)
Surplus - beginning of year	37,011	37,415
Surplus - end of year	$ 46,109	$ 37,011

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF OPERATIONS AND SURPLUS (DEFICIT)
- SUB-DISTRICT PROGRAM

For the year ended March 31, 1989

	Upper Pembina #59	Waskada Creek #65
Revenue:		
Municipal levies	$ 7,804	$ 8,592
Province of Manitoba	20,135	17,144
Municipal grant		
	27,939	25,736
Expenses:		
Runway stabilization	26,131	23,799
Water storage	716	
Ditch		
	26,847	23,799
Excess (deficiency) of revenue over expenses	1,092	1,937
Surplus (deficit) - beginning of year	1,360	(3,509)
Surplus (deficit) - end of year	$ 2,452	$ (1,572)

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF OPERATIONS AND SURPLUS (DEFICIT) - SUB-DISTRICT PROGRAM

For the year ended March 31, 1989

Medora Creek #66	Chain Lakes #67	Elgin Creek #68	Total 1989	Total 1988
$ 10,410	$ 2,792	$ 9,254	$ 38,652	$ 38,852
6,211	872	37,534	81,896	83,640
667		3,196	3,863	
17,288	3,664	49,984	124,611	122,492
2,374	1,445	22,319	76,068	102,076
6,668		31,957	39,341	9,445
				2,181
9,042	1,445	54,276	115,409	113,702
8,246	2,219	(4,292)	9,202	8,790
4,802	679	6,582	9,914	1,124
$ 13,048	$ 2,898	$ 2,290	$ 19,116	$ 9,914

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF OPERATIONS AND SURPLUS
- EQUIPMENT PROGRAM

For the year ended March 31, 1989

	1989	1988
Revenue:		
Equipment revenue	$ 9,449	$ 10,461
Gain on disposal of tractor	9,996	
	19,445	10,461
Expenses:		
Repairs and maintenance	2,008	3,850
Depreciation	4,263	2,353
	6,271	6,203
Excess of revenue over expenses before undernoted	13,174	4,258
Transfer to general board program	15,914	
Excess (deficiency) of revenue over expenses	(2,740)	4,258
Surplus - beginning of year	11,749	7,491
Surplus - end of year	$ 9,009	$ 11,749

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 1989

NOTE 1 - PURPOSE

To promote, support, and assist in research and action programs to aid in the conservation of the natural resources of the district and to make the public aware of its efforts to achieve these goals.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

The Conservation District follows generally accepted accounting principles except that land acquired for conservation purposes is expensed in the year in which expenditures are made. Land is not shown as a fixed asset.

Significant accounting policies are as follows:

Revenue recognition

Revenues are recognized in the year that the related expenses are incurred. Grants received and not applied in the current year are deferred to future periods and recognized with related expenses in those future periods.

Inventory

Inventory is recorded at cost.

Fixed assets and depreciation

Fixed assets are recorded at cost with depreciation being recorded on the straight line method at the following rates:

Office equipment	15%
Program support equipment	
Hudson sprayer	15%
Even-spray sprayer	10%
Field equipment	
tractor	15%
other	10%

NOTE 3 - ACCOUNTS RECEIVABLE

The accounts receivable are composed of the following:

	1989	1988
Trade accounts	$ 8,212	$ 1,486
Province of Manitoba	85	483
	8,297	1,969

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 1989

NOTE 4 - FIXED ASSETS

The following is a summary of the fixed asset and accumulated depreciation accounts:

	Balance beginning of year	Additions	Disposals	Reclassifications	Balance end of year
Fixed assets					
Office equipment	3,995		1,838		2,157
Program support equipment	367				367
Field equipment					
old tractor	21,618		12,859	(8,759)	
new tractor		25,334			25,334
other	2,205	577		8,759	11,541
	28,185	25,911	14,697		39,399
Accumulated depreciation					
Office equipment	3,696	87	1,838		1,945
Program support equipment	249	29			278
Field equipment					
old tractor	13,369		12,859	(510)	
new tractor		3,167			3,167
other	1,783	1,096		510	3,389
	19,097	4,379	14,697		8,779
Net book value	9,088				30,620

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 1989

Note 5 - PRIOR PERIOD ADJUSTMENT

On March 20, 1989 a letter was received from the Conservation District Authority, a subdepartment of the department of Natural Resources, indicating it was now their policy to require conservation districts to credit land rental revenues to the year in which they are received at the existing cost shared policy.
The Turtle Mountain Conservation District received land rental revenue of $2700 during 1987. As a result, an unreported liability of $2025 (75% of $2700) existed on December 31, 1987.
Therefore, I have restated the comparative figures to reflect this liability. Accounts payable on the Balance Sheet have been increased from $57 to $2082. In addition, miscellaneous revenue on the Statement of Operations and Surplus - General Board Program has been reduced by $2025 from $2760 to $735.

NOTE 6 - COMPARATIVE FIGURES

Municipal grants for the 1989 calendar year have not been reflected in the financial statements since the related expenses are incurred after March 31, 1989.

NOTE 7 - CONTRACTUAL OBLIGATIONS

The Conservation District is committed to forage seed purchases during the next year in the amount of $18,659.

Appendix "E"

COOKS CREEK CONSERVATION DISTRICT NO. 5

FINANCIAL STATEMENTS

31ST MARCH, 1989

MEYERS NORRIS PENNY & Co.

COOKS CREEK CONSERVATION DISTRICT NO. 5

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31ST MARCH, 1989

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SCHEDULE 2 - SCHEDULE OF SUB-DISTRICT PROGRAMS

SCHEDULE 3 - SCHEDULE OF COST SHARING

MEYERS
NORRIS
PENNY & Co.

CHARTERED ACCOUNTANTS

508 - 1661 Portage Avenue
Winnipeg, Manitoba
R3J 3T7
(204) 775-4531

PARTNERS:

A.F. BUDLONG, C.A.
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N.F. COCHRANE, C.A.
J.G. CRISTALL, C.A.
P.S. ECKERSLEY, C.A.
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P.E.W. SAWYER, C.A.
J.D. STEWART, C.A.

Consulting Partners:
R.A. MEYERS, F.C.A.
R.D. BAKER, C.A.

12th June, 1989

To the Members
Cooks Creek Conservation District No. 5

AUDITORS' REPORT

We have examined the balance sheet of the Cooks Creek Conservation District No. 5 as at 31st March, 1989 and the statement of revenue and expenses for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances

In our opinion, these financial statements present fairly the financial position of the District as at 31st March, 1989 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Meyers Norris Penny & Co.

Chartered Accountants

COOKS CREEK CONSERVATION DISTRICT NO. 5

BALANCE SHEET AS AT 31ST MARCH, 1989

STATEMENT 1

	1989	1988
A S S E T S		
CURRENT ASSETS		
Cash	118,302	82,202
Accounts receivable	62,902	108,000
	181,204	190,202
FIXED ASSETS - Note 2	7,767	5,547
	188,971	195,749
L I A B I L I T I E S A N D S U R P L U S		
CURRENT LIABILITIES		
Conservation District Authority	1,799	7,013
Accounts payable	709	9
	2,508	7,022
EMERGENCY RESERVE	2,000	2,000
SURPLUS		
Balance - Beginning of Year - As Previously Stated	84,061	142,558
Prior Years' Adjustment - Note 3	102,666	34,145
Balance - Beginning of Year - Restated	186,727	176,703
Excess (Deficiency) of Revenue over Expenses	(2,264)	10,024
Balance - End of Year	184,463	186,727
	188,971	195,749

Signed on Behalf of the Board:

_____ Director

_____ Director

COOKS CREEK CONSERVATION DISTRICT NO. 5

STATEMENT OF BOARD AND SUB-DISTRICT REVENUE AND EXPENSES

FOR THE YEAR ENDED 31ST MARCH, 1989

Statement 2

	1989	1988
REVENUE		
Grants		
Province of Manitoba	231,201	194,348
Rural Municipality of Brokenhead	157	157
Rural Municipality of St. Annes	974	974
Rural Municipality of Springfield	65,724	65,724
Rural Municipality of Tache	6,104	6,104
Challenge 87	-	1,313
Disaster Assistance Board	-	2,966
Province of Manitoba		
Department of Highways	10,924	-
Rural Municipality of Springfield -		
Cooks Creek Diversion	62,902	68,521
Sundry	707	-
Interest	8,334	9,640
	387,027	349,747
EXPENSES		
Administration	78,736	70,092
Sub District programs	247,653	195,007
Other board programs	-	6,103
Cooks Creek Diversion	62,902	68,521
	389,291	339,723
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(2,264)	10,024

COOKS CREEK CONSERVATION DISTRICT NO. 5

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 1989

NOTE 1 - ACCOUNTING POLICIES

Fixed Assets

Fixed assets are recorded at cost and depreciation is recorded on the straight line method at the following annual rates:

Equipment	25%
Office Equipment	15%

NOTE 2 - FIXED ASSETS

	Balance Beginning Of Year	Additions	Disposal	Balance End of Year
Fixed Assets				
Equipment	936		936	-
Office equipment	5,966	3,637		9,603
Program support equipment	3,543	181		3,724
	10,445	3,818	936	13,327
Accumulated Depreciation				
Equipment	936		936	-
Office equipment	2,711	1,062		3,773
Program support equipment	1,251	536		1,787
	4,898	1,598	936	5,560
Net Book Value	5,547			7,767

NOTE 3 - PRIOR YEARS' ADJUSTMENT

The prior years' financial statements have been restated to record the full recovery of the Cooks Creek Diversion expenses from the Rural Municipality of Springfield in the year the expenses were incurred. As a result of the adjustment, accounts receivable at 31st March, 1988 increased by $102,666, surplus at 1st April, 1988 increased by $34,145 and revenue from the Rural Municipality of Springfield - Cooks Creek Diversion increased by $68,521 in 1988.

COOKS CREEK CONSERVATION DISTRICT NO. 5

SCHEDULE OF EXPENSES

FOR THE YEAR ENDED 31ST MARCH, 1989

SCHEDULE 1

	1989	1988
ADMINISTRATION		
Association dues	350	350
Board remuneration	10,171	10,936
Depreciation	1,598	1,380
Head office administration	-	354
Insurance	1,095	893
Office maintenance	3,583	3,083
Office rent	4,950	5,188
Printing, postage and stationery	6,989	5,312
Professional fees	1,050	1,100
Public relations	8,919	2,965
Salaries and benefits	37,613	35,766
Watershed manager and students expenses	2,418	2,765
	78,736	70,092
SUB DISTRICT PROGRAMS		
Lower Seine River	100,568	61,704
Cooks Creek	136,621	124,673
Carrs Creek	10,464	8,630
	247,653	195,007
OTHER BOARD PROGRAMS		
Flood expense	-	2,966
Storage yard	-	2,549
Wild life	-	588
	-	6,103
COOKS CREEK DIVERSION	62,902	68,521
TOTAL EXPENSES	389,291	339,723

COOKS CREEK CONSERVATION DISTRICT NO. 5

SCHEDULE OF SUB-DISTRICT PROGRAMS

FOR THE YEAR ENDED 31ST MARCH, 1989

SCHEDULE 2

	Lower Seine River	Cooks Creek	Carrs Creek	1989	1988
Capital works	75,094	-	-	75,094	46,946
Crossings	3,027	81,028	3,721	87,776	133,628
Channel maintenance	22,447	55,593	6,743	84,783	14,433
	100,568	136,621	10,464	247,653	195,007

SCHEDULE OF COST SHARING

FOR THE YEAR ENDED 31ST MARCH, 1989

SCHEDULE 3

	Cost Share Provincial %	District %	Other %	Total Expenses $	Provincial Share $	District Share $	Other Share $
ADMINISTRATION							
General	75	25	-	67,057	50,293	16,764	-
Other	-	100	-	1,508	-	1,508	-
REMUNERATION							
General	75	25	-	9,467	7,100	2,367	-
Other	-	100	-	704	-	704	-
				78,736	57,393	21,343	-
SUB DISTRICT PROGRAMS							
Lower Seine	75/70	25/30	100	100,568	64,025	25,620	10,924
Cooks Creek	75	25	100	136,621	102,090	34,030	500
Carrs Creek	75	25	100	10,464	7,693	2,564	207
				247,653	173,808	62,214	11,631
COOKS CREEK DIVERSION	-	100	-	62,902	-	62,902	-
				389,291	231,201	146,459	11,631